p24

Previous references.

File No. 194-94

1894

Serial Nos. 61-74

(Municipal)

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 61-74

Part B. for January 1902

SUBJECT.

Exemption from taxation of dutiable articles purchased for bona fide home consumption.

61. No 183 dated 29-5-1900 from the President, Bangalore City Municipal Council

Forwards copy of the Boards Resolution in the matter of appointing a joint-Committee to Consider the Q of exempting from taxation articles purchased for bona fide home consumption

62 No $\frac{13814}{\text{G F } 194\text{-}94}$ of 30-6-02 to the G A Resident-

G. B. S. 50 Forwards the above and requests to arrange for the meeting

Mail

memo.

The Municipal Commrs

of the Bangalore City resolved at their meeting of the 17th Mar 1900, "that Govt: be moved to request the Resident in Mysr to arrange for a joint Committee of the members of the City and Station Mcies to consider the question of exempting from taxation dutiable articles purchased for bona fide home consumption and brought from the C & M Station into the City, or vice versa"

Sl. 1 in file of papers

The President's letter containing the above resolution was forwarded to the Resident with a request to arrange for a joint committee to discuss the point at issue.

In reply, the Joint Secy

63

stated
Resident ~~replied~~ as follows:-

\+ + +

64 "I am to say that the
Resident agrees to the
assembling of a Committee
and has requested the
65 Pres[t] of the C & M Station
Municipality to place himself
in communication with the
66 President, Mem[l] Committee.
67. Bangalore City, in view
to appointing a time and
place for this meeting. The
68. President and two members
on either side would, it is
69. suggested, suffice for the
70 purpose of adequate dis-
cussion.

71 3. I am to add that
in the Resident's opinion the
72 obvious course to pursue would
73 be to declare both Cities
a combined area for
the

see 4 in file of papers
& cl. 60 in C.F. 194-94

the purposes indicated the is not aware however whether the practical difficulties in the way of securing adequate joint supervision could be obviated."

The above communication was transmitted to the Presd! of the City Mc Board for information and guidance; & he was asked to report the names of two members of the City Mc chosen for the purpose.

Messrs D. Venkata Ramiah and Krishna Murti Rao were accordingly ~~selected~~ chosen to represent the City Mc Board at the joint Committee, and the President of the Z & M Municipality was informed that the meeting might be held at the place and time he might mention as being most

Cl 71 in R7. 194-94

convenient to him.

But that officer, instead of arranging for such a meeting, sent a letter to the President of the City Mcy stating as follows:- sl. X 8 in file of papers

"With a view to avoiding unnecessary discussion at the meeting of the joint Committee, I have deputed Mr. Hinde, Chief octroi officer of this Mcy, to meet and discuss with you or your representative the proposal to treat the City and the Station Mcies as one combined area for certain purposes of octroi. Mr. Hinde has been requested to communicate with you direct".

Thereupon, the collector of taxes of the City Mcy was deputed to confer with Mr. Hinde.

The result of their

conference has been reported by the Collector of the taxes of the City Mrs in the following terms:-

" I beg to report that I had four or five interviews with the Chief Octroi officer, and am sorry to state that we have not been able to prepare mature details for the consideration and discussion of the Joint Committee, as we are diametrically opposed in our views. The Chief Octroi officer thinks that no allowance can be granted for home consumption without serious loss to Octroi revenue & that the two municipalities cannot be treated as one combined area for the above purpose with divided control

Sl 13 in file of papers

control, and that the only solution of the difficulty is to combine the Octroi Departments of both the Municipalities and place the same under one control".

Thereupon, the City Municipal Board resolved at their meeting of the 28th Feb: 1901 that, as the meeting of the joint Committee as originally proposed was not held, they could do nothing in the matter

In letter No 162 of the 11th March the President mentions all the above facts for the information of the Govt.

sl 97 in L.F. 1904-05

The President of the T & M Station Municipality now writes asking whether the City Municipal Board are prepared to consider the

sl 97 Dr

discuss

discuss the question of combined area for actor purposes and, if so, to state the time and place for a meeting of the joint Committee.

This reference has been transmitted to the President of the City Mgr.

Submitted for orders as to whether the result of the joint Committee's deliberations may be awaited.

Mad
12/4

Min 194-96

Memo

+ Sl 64 With her letter dtd 183 dated 29th July 1900, the President, Municipal Comr Bangalore City submitted for orders a copy of Board's resolution of 17th Idem re the appointment of a Joint committee to consider the subject of exempting from taxation the Octroi articles purchased for bona fide home consumption. The

+ Sl 66 to 13844 of 194-96 30-6-00 letter was forwarded to the President with a request that he would arrange for a Joint committee of the members of the City and Station Municipalities to consider the question of exempting

from taxation dutiable articles purchased for bona fide consumption and brought from the Lexell Station municipality into the City and Vice versa.

(2) The Resident agreed to the assembling of a committee and requested the President of the Lexell. Station Municipality to place himself in communication with the President of Commission Bangueline City, in view to appointing a time and place for the meeting. He also suggested that the President and two members on either side would suffice for the purpose of adequate discussion

The Resident pointed

x station ~~must~~ see

+ etc 47 15 / 335-900 of 15-9-00 (SL68)

was also of opinion that the obvious course to pursue would be to declare both the Municipalities a combined area for the purpose indicated but that he was not sure whether the practical difficulty in the way of securing adequate supervision could be obviated.

^ joint

(3) In forwarding the enclosed letter to the President City municipality for information & guidance, he was asked to report the names of members of the City Municipality selected for the purpose and the result of the deliberations of the joint committee.

* ctw 4628 of 26-9-00
194-94
(Sel 71)

(4) Messrs D. Venkatramaiah and Krishtnamurthy were accordingly chosen to consider

with the Cork Station Board
the question referred to. The
President repeated the fact
to Grant and added that he
was awaiting the communication
from the President Cork
Station municipality. But
that officer instead of
arranging for such a committee
wrote to the Lord Mayor President
saying that we seem to avoid
unnecessary ~~correspondence~~
discussion at the proposed
meeting of the joint committee,
deputed Mr Hende, Chief
Petty Officer of his municipality
to meet the Lord municipal
President or his representative
to discuss the proposal to
treat the City and the Station
municipalities as one
combined area for certain
purposes of election. But they
were not able to come to
any settlement as the following
letter of the Lord municipal Collectors

Lord Mayor's etc 35 of 30.9.00
(Sl 72)

+ Letter etc 4960 of 10-10-00
(Sl 87) in "Presidents' file-
references with his etc 175 of
30/3/01 as per the offices
sheet etc of

+ Sl 13 of 23/1/01 in B

shows:—

"I beg to report that I have had four or five interviews with the Chief Octroi officer and am sorry to state that we have not been able to prepare and mature details for the consideration and decision of the joint committee as we are diametrically opposed in our views. The Chief Octroi officer thinks that no allowance can be granted for home consumption without serious loss to Octroi revenue and the 2 municipalities cannot treated as one combined area for the above purpose with divided control and that the solution of the difficulty to combine the Octroi Departments of both the cities and place the same under one control".

(5) The above letter & attached papers having been laid before the City Municipal Board, they

resolved on 28/2/01 that they could do nothing in the matter as the meeting of the joint committee were not held as contemplated by the President and the Cabinet Govt. This has been communicated to Govt vide President's letter etc no 162 dy 11/3/01 (Sl 977) with an observation that a copy of the letter was forwarded to the Local Station Mr. President.

Upon this the submission of connected papers were called for and they have been received with letter etc no 175 dy 30/3/01. They have been read and recorded with an observation that the early submission of the Presidents' ~~letter~~ reply to this office memo etc no 13290/L.F 194-96 dated 9th April 1901, with which the letter of the President of the Station Board in regard to the ~~meeting~~ time & place for meeting of a joint committee of the Boards for considering the question of combined area for Cantonment purposes, were forwarded to this

(Sl etc 101)

+ received with Resolution 17929 dy 4/4/01.

the City Municipal Treasurer
is awaited. Submitted for order
dvg 13/4/01

Yes.
15/4/1901

S.T. TL
dvg 15/4

C 1993

No 61 1898-99.

Read 19-6-00 C 11768

From

THE PRESIDENT,

Bangalore City Municipality.

To

THE SECRETARY TO THE

GOVERNMENT OF MYSORE,

General and Revenue Departments.

BANGALORE.

Dated 29th May

Despatched 2nd June } 1900

Received

General No. 183 }
No. }

Enclosure No. 1

Submitting for orders Copy of Board's Resolution of 17th May 1900 in the matter of appointing a Joint Committee to consider the subject of exempting from taxation dutiable articles purchased for bona fide home consumption.

To the Revenue Secretary

L.J. 19/6/00.

Placed with DB in the file

JS

8 is intended the owners, the reasonable relief of hardships while absent. ident is, however, 19.6.00

Who to decide

where the idea is that each such article on which duty or octroi has been levied should not be taxed a second time on its production by the owner before the Municipality, upon proof of payment of duty. Upon enquiry I have the Vice President that is the case. It is not clear from the letter what is meant, all are agreed that the decision should be left to the President 23/6/00

the letter which was read by the Secy. 29.6.00

Sl no 62 to 13844 dt 1908
Mutt 194-94 L-7-194-94

OFFICE OF THE DE[illegible]OF MYSORE
DATED BANGALORE, 30/6

From

THE SECRETARY TO THE GOVERNMENT OF MYSORE,
GENERAL AND REVENUE DEPARTMENTS

To

THE FIRST ASSISTANT TO THE
RESIDENT IN MYSORE

SIR

I am directed to forward herewith (Sl 61) letter No 183 dated 29th May 1900 from the President Bangalore City municipal Commission together with a copy of the Board's resolution of 17th Idem there with received and to request that you will be good as to arrange for a joint Committee of the members of the City and Station Municipalities to consider the question of exempting from taxation

taxation dutiable articles
purchased for bona fide
home consumption and
brought from the Local
Station Municipality into
the City or Vice Versa.

I have &c

W
23/6/00

Surg

Pol 4.66

Pol no 63

3012

1906 L455

Print 196-714

From The First assistant to Resident in Pahang

To Offg Dewan

THE SECY. TO THE GOVT. OF
~~STR. & FED. MALAYS~~

Dated

Despatched 15/9

Received

General No. 4715

No. 335-1906

Enclosure No.

Agreeing to the assembling of a Committee to discuss the question of exempting from taxation duties articles purchased for bona-fide house Consumption and brought from the Country into the Bazaar in City or vice versa, &c.

References to be marked.

A S Chan
Offg 17/9

Read & draft. post
Mat 18/9 Offg 18/9

No. 4715
335-900

From

The FIRST ASSISTANT to the RESIDENT
in MYSOR

To

The Officiating Dewan of Mysore.

Dated Bangalore, 15th September 190

Sir,

I am directed to invite a reference to your office letter No.13844/L.F.194-94 dated the 30th June 1900 proposing the consideration by a joint committee of the City and Station Municipalities of the question of exempting from taxation dutiable articles purchased for bona-fide house consumption and brought from the Civil and Military Station Municipality into the Bangalore Municipality or vice versa.

2. I am to say that the Resident agrees to the assembling of a Committee and has requested the President of the Civil and Military Station Municipality, to place himself in communication with the President, Municipal Commission, Bangalore City, in view to appointing a time and place for this meeting. The President and two

members

members on either side would, it is suggested, suffice for the purpose of adequate discussion.

3. I am to add that in the Resident's opinion the obvious course to pursue would be to declare both Municipalities a combined area for the purpose indicated. He is not sure however whether the practical difficulties in the way of securing adequate joint supervision could be obviated.

I have the honor to be,

Sir,

Your most obedient servant,

for First Assistant Resident.

Copd.
C.K.

Gl no
64

Encl - 10.

1900

From

THE SECRETARY TO THE
GOVT. OF MYSORE,
GENERAL AND REVENUE DEPTS.

To

THE President of the
Municipal Comm^r
Bangalore City.

Dated 26/9/00
Despatched
Received
General No. 4628
D. F. 194 – 94
Enclosure &c. nil

I am directed to forward herewith for the needful being done in the matter a copy of the Residency letter no 4715 of the 15th instant, 335-900 in regard to the consideration by a joint Committee of the City and Station Mrs of the question of exempting from taxation dutiable articles purchased for bona-fide

From the Same
1629 11/3/01.

Read
(1) Letter No 183 (6164) d 29/5/00
from the President, Bangalore
City Municipality submitting
for orders of Govt copy of
Board's resolution regarding the
appointment of a joint
Committee to consider the
Subject of exempting from
octroi duty all articles
purchased for bona fide
home consumption
(21. First Asst Resident's
(6169) Letter No 4715 d 15/9/00

order thereon
forwarding copy of
the First Asst Resident's
letter to forwarded to
the President, Bangalore City Municipality

house consumption and
brought from the C & M
Station into the City limits
or vice versa

For information & guidance
The owners of the Tea
merchants of the City & suburbs
for the Municipal
Council are reported
to Government for
the result of
the grant
(one million) deliveries
will be awarded

By order

For Secy
21/9/1900

Received
19-9-00

19/9/1900
304

Dpty Chairman
21/9/00

Secy
25/9/00.

1900–901 L 556

~~1898-99.~~ 3688

2-10-00

From

THE PRESIDENT,

Bangalore City Municipality.

To

THE SECRETARY TO THE

GOVERNMENT OF MYSORE,

General and Revenue Departments,

BANGALORE.

Dated } 30th September 1900

Despatched }

Received

General No. 51 }

No. }

No *Enclosure No.*

Government order no: 4628

Ry 194-94

dated the 28th September 1900 calling for a report as to the names of two members of the City Municipality to attend the Joint Committee of the city & Station municipalities to be convened for considering the question of exempting from taxation dutiable articles purchased for bona fide house consumption.

---

stating that Messrs D V Ramiah and Krishna murthy have been chosen to represent the City Board on the Joint Committee referred to in the above.

Office of the Municipal Commission

City, Bangalore, 30th September 1900.

No. 51

From

THE PRESIDENT,
Municipal Commission,
BANGALORE CITY.

To

THE SECRETARY TO THE GOVERNMENT OF MYSORE,
General and Revenue Departments,
BANGALORE.

Sir,

In reply to Government order no. 4628 LZ 194-94 of the 26 September 1900 I beg to state that municipal Commissioners Messrs. D. Venkatapamiah and Krishnamurthi have been Chosen to consider with the Civil and Military Station Municipal Board the question of exempting from taxation dutiable articles purchased for bona fide house consumption and brought from the Civil and Military Station Bangalore to the City of Bangalore or vice versa. I am awaiting Communicat

Communication from the President of the Civil and Military Station Municipality.

I have the honor to be
Sir
Your most obedient Servant

[signature]
President

[signature]

Item No 6.

Mun. 1947-94

Read ——

Letter No 51 dy 30th September 1900 from the President Bangalore City Municipal ~~Commissioner~~ Commission. Stating with reference to Govt. Proc: No. 4628 dy 26th September 1900 L7194-94 that Messrs D Venkataramaiah & Krishna Murthy have been chosen to represent the City Municipal Board on the Joint Committee of the City and Shalem Municipalities to be convened for considering the question of exempting from taxation dutiable articles purchased for bona fide house consumption.

RL 710

No 5718 26/10/00
L7194-94

Order thereon:

Recorded.

26/10/00.

For Secretary.

To The President, City Municipal Council.

Dy 16 10:00 - 9 Post - 1513

L 1625
13

Sl no 67

Genl. 194-94

10299

1900/14 mar: 01.

Submitted for orders with
D.O. 22/3/01
refers.

FROM The President
City Municipal Corn

To The Secretary to the
Government of Mysore
Genl & Rev. Depts
Bangalore.

Dated 19th March 1901

Despatched

Received

General No. 162

No.

Enclosure No. 1

Ask the President to send up the connected papers mentioning the Communications from the President C & M Stn for reference.

Sd.
26/3/01
H.V.S.C
D.O. 26/3/01
H.B.K
V.S.

Government order No. 4628 I.F. 194-94 dated the 26th September 1900, requesting to report on the question of exempting from taxation dutiable articles purchased for bona fide home Consumption.

Submitting report called for in the above.

L 2.
14.3.01
S D

Complete list of pet.
H. Moon Encl 15/3
I think this has been taken D.O. 9/10/03

OFFICE OF THE MUNICIPAL COMMISSION,
City Bangalore, 11 "March 189..

No. 162
1

From

The President, Municipal Commission,

Bangalore City.

To

The Secretary to the
Government of Mysore
General & Revenue Depts.
Bangalore.

SIR,

(Sl 72) Adverting to the closing part of Government order No 14628 2.F 1941-91 dated the 26th September 1900 and in continuation of this Office letter No 57 dated the 29th Idem regarding the holding of a joint Committee consisting of members of both the City and the Civil and Military Station Municipalities to consider the question of exempting from payment of duty all certain articles, up to a certain limit purchased for

bona fide home Consumption, I have the honor to state that the President of the Civil and Military Station Municipality in his letter No 4847 dated the 2nd October 1900 asked me to inform him where and when it would be convenient for me to have the meeting of the proposed joint Committee. In my letter No 332 dated the 5th October 1900 I said that the said meeting might be held at the place and at the time he might mention as being most Convenient to him. Thereupon that Officer wrote to me in his letter No 4960 dated the 10th October 1900 that with a view to avoid unnecessary discussion at the meeting of the

Joint

Joint Committee, he had deputed
Mr. Kinder, Chief Octroi Officer
of his Municipality to meet me
or my representative to discuss
the subject. The Collector of Taxes
of the City Municipality was
deputed to confer with Mr. Kinder.
They were not able to come to
any settlement.

As the meeting of the joint
Committee as originally proposed
was not held, the Board at
their meeting of the 28th January
1901 resolved that it could do
nothing in the matter. A Copy
of the resolution is enclosed.
A Copy of this letter goes to the
President of the Civil and
Military

Military Station & Municipality

I have the honor to be
Sir
Your most obedt Servant

[signature]

President
City Municipal Com.
Bangalore

MSK

Encl to Min No. C/1
Extract from Min No. 190-94 proceedings of
the Board of the 28th February 1901

21. Read Report No. 470, dated the 23rd January 1901, from the Collector of Taxes, Bangalore City, regarding the result of his interview with the Chief Officer of Octori of the Civil and Military Station Municipality on the question of exempting from payment of Octroi duty all excisable articles up to a certain limit, purchased for *bonâ fide* home consumption, and brought from the Civil and Military Station into the City or *vice versâ*.

(Resolved that as the matter was not discussed at a joint meeting of the members of both Boards as contemplated by the Hon'ble the Resident and the Government of Mysore, this Board cannot take any action on the papers now submitted to it.

Sd/ B. K. Venkatarangaiya
President

"Copy"

Municipal Dept

Vice President

Memo &c
Muni. Dept. 19

1901

From

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

To The Presdt. Muni Comrs
Bangalore City

Dated 29 } Mar '01
Despatched }

Received

General No. 12733
No. ~~13-99~~ 1964-94
Enclosure No.

R.o. 1725

His letter No 1620 of 11th Mar
forg the resolution of the Pr
on the question of exempt
from taxation dutiable ar
purchased for bona fide
Consumption in the City

on the report of the Collector of Taxes Bangalore City, regarding the result of his interview with the Chief Officer of Octroi duties of the Civil and Military Station

From the same
1758/80/3/02/1782

With refce to the
has the honour to re
will be good enough
the Presdt to send up
connected papers in this
the communications from
the Presdt C and M Bo
for reference.

By Order
[illegible]
27/3/01
for S. Secy

clear exposition of the subject.

Submitted for orders.

From

To

The Secretary to the
Government of Mysore
Genl & Rev. Depts.
Bangalore.

L. F. B.
6-4-01

Dated 30 March 1901

Despatched

Received 2/4

General No. 175
No.

Enclosure No. File

Secretary's Memo. No.
1273
27/194-94 dt the 29th March
1901.

"

Submitting the file of Correspondence re the question of exempting from taxation dutiable articles purchased for bona fide home Consumption.

AD 8/4/01

A S. Chan
8/4/01

The file of papers was called for as per orders of Mr. Shamaiah. Ll 97 in L7. 194-94 contains a

Central Jail Press, Bangalore.—21-3-02.—49,302.

Office of the Municipal Commission,

City, Bangalore, 30th March 1901

No. 175
File.
From

THE PRESIDENT,
Municipal Commission,
BANGALORE CITY.

To

THE SECRETARY TO THE GOVERNMENT OF MYSORE,
General and Revenue Departments,
BANGALORE.

Sir,

I have the honor to acknowledge the receipt of your Memo. No. 12733 dated the 27th March 1901, and to forward herewith the file of correspondence referring to the question of exempting from taxation dutiable articles purchased for bonafide house-consumption and brought from the Civil and Military Station of Bangalore into the City or vice versa.

I have the honor to be,
Sir,
Your most obedient servant,
[illegible]
President.

2½/03.
22

Sl no 70
Mun. 194-94

Read:

Correspondence ending with letter No. 175 dy 30th March 1901, submitting the file of correspondence in the matter of exempting from taxation dutiable articles purchased for bona fide home consumption & brought from the Cantonment station into the city & vice versa.

from the President. municipal Comm. Bangalore City

K.L. 1895

V.O. 13963 dy 19/4/01
" L.7.194-94

order thereon:—

Recorded with the observation that the early submission of the President's reply to this office memo No. 13290 / L7194-94 dy 9th April 1901 is awaited.

18/4/1901.
For Secretary
dy 16/4/01

To
The President, B. city mcl Comm.

Shno 71

Mad Judl 1901 No 54 3-7-01 190 1

From The Mysore Resident

To The Dewan

~~THE SECY. TO THE GOVT. OF MYSORE,~~
~~GEN. & REV. DEPTS.~~

Dated 29 June 1901.

Despatched

Received

General No. 3137
No.

Enclosure No. 1.

Forwarding for info. copy of a letter from the Presd. Munsf Court C & M. Station Bangalore re the question of exempting certain dutiable articles from taxation.

References to be marked.

L.F.

A. S. ch
dy 18/7/01.
Drafted Mad
22/7

Copy of letter No.1128 dated the 12th June 1901 from the President, Municipal Commission, Civil and Military Bangalore, Station, to the First Assistant to the Resident in Mysore.

With reference to your No.4716 dated 15th September 1900, I have the honor to inform you that a Joint Committee composed of a few of the Station and the City Municipal Commissioners was appointed with a view to consider the question of exempting from taxation dutiable articles puchased for bona fide house consumption and introduced from one Municipal limit into another.

2. With a view to avoid unnecessary discussion at the meeting of the Joint Committee, Mr. Hinde was deputed to meet and discuss the proposal with the President of the City Municipality, or his representative. Finding that no satisfactory results were arrived at by this arrangement, I convened a meeting of the Joint Committee, who met on the 25th May 1901. It was then resolved that the articles, which, when imported for bona fide house consumption, might be exempted from payment of octroi were the following, subject to the condition that the quantity so imported did not exceed the maximum entered opposite each:

Tobacco	...	...	1 lb. or under.
Betel leaves	...	...	100 or under.
Cocoanuts- Green or dry.	}	...	10 or under.
Chaff, Oats, Bran	} ...	...	1 bag each or under.
Sugar	...	...	Two viss or under
Piece goods.		...	any amount, for bona fide house consumption.

3.

3. Mr.Hinde is opposed to these recommendations and is of opinion that the concession, if sanctioned, would certainly result in a heavy loss of the octroi revenue. Copy of his remarks is forwarded herewith, as also that of the Resolution of the Commission on the subject, and I would request that in view of the opinions therein expressed, the question may be allowed to drop.

No. 3137

The Resident's Office.
Bangalore, 29th June 1901.

Copy of the foregoing letter, with a copy of the proceedings of the Municipal Commission, is forwarded to the Dewan of Mysore for information in continuation of this office letter No.4715 dated the 15th September 1900.

L. Bowring.

First Assistant Resident.

VS.

Abstract of proceedings of a Special Meeting dated 30th May 1901.

3. Resolution No.4 of the Commission dated 27th September 1900 appointing Members of a Joint Committee for the consideration of the question of exempting from taxation dutiable articles purchased for bona fide house consumption, and brought from the Station to the City or vice versa.

Proceedings of a Meeting of the Joint Committee held at the Mayo Hall on the 25th May 1901.

The President explained that the Joint Committee met on the 25th May and resolved that, the articles to be exempted, if any, should be the following, subject to the conditions noted against them.

Tobacco	... ...	1 lb. and under
Betel leaves	...	100 and under.
Cocoanuts (Green or dry)	...	10 whole "
Chaff, Oats, Bran	... ...	1 bag each "
Sugar	... ...	Two viss "
Piece goods.	...	for bona fide house consumption.

These recommendations, he said, were sent to the Chief Octroi Officer for remarks, and his remarks thereon had been circulated to the Commission. Mr.Hinde did not approve of the recommendation, which if given effect to by the Commission, would seriously affect the octroi revenue of the Station, For example, the President said, a man might bring a cartload of tobacco to within an easy distance of an Ookad and pass it into the Station limits in packets of 1 lb. at a time, The man being quite within his rights could not be interfered with. The Commission could not exempt from payment of octroi small quantities of dutiable articles and

at

at the same time protect their revenue.

Mr.D.M. Billimoria pleaded that the exemption would benefit the poor, and pointed out that, having been already approved by the Joint Committee, it could not now be rejected. He was told that the Joint Committee only met to draw up proposals to be eventually put up before the Commission, and that these proposals could not take effect before they were approved by the Commission.

Mr.C.N. Suriyanarayana Rao said that he had read the remarks of Mr.Hinde and did not, under the circumstances, consider it advisable to approve of the recommendations of the Joint Committee. He would accordingly propose that the recommendations of the Joint Committee be rejected.

This proposition being seconded by Mr.J.H. Webster was put to the meeting and carried nem con.

Sd. L.T. Harris.
President.

"Copy"
G.S. Tirumalai Aiyangar
Registrar.

Abstract of proceedings of a Special Meeting D/25-5-'01

3. Resolution No: 4 of the Commission dated 27th September 1900 appointing members of a Joint Committee for the consideration of the question of exempting from taxation dutiable articles purchased for bona fide house consumption and brought from the Station to the City or vice versa

Proceedings of a meeting of the Joint Committee held at the Mayo Hall on Saturday the 25th May 1901.

The President explained that the Joint Committee met on the 25th May, and resolved that, subject to the maximum noted opposite each, the following articles, when imported for house consumption, be exempt from payment of octroi duties:-

Tobacco-1 lb and under

Betel leaves 100 "

Cocoanuts - Green or dry — 10 whole and under

Chaff, Oats, Bran } 1 bag each and under

Sugar two viss "

Piece goods- for bona fide house consumption

These recommendations, he said, were sent to the Chief Octroi Officer for remarks and his remarks thereon had been circulated to the Commission. Mr: Hinde did not approve of the recommendation, which if given effect to by the Commission, would seriously affect the Octroi revenue of the station. For example, the President said, a man might bring a cart load of tobacco to within an easy distance of an ookad and pass it into the station limits in packets of 1 lb at a time. The man being quite within his rights could not be interfered with. The Commission could not exempt from payment of octroi small quantities of dutiable articles and at the same time protect their revenue.

Mr: D.M.Billimoria pleaded that the exemption would benefit the poor, and pointed out that having been already approved by the Joint Committee, it could not now be

reject

rejected. He was told that the Joint Committee only met to draw up proposals to be eventually put up before the Commission, and that those proposals could not take effect before they were approved by the Commission.

Mr: C.V.Suryanarayana Rao said that he had read the remarks of Mr: Hinde and did not, under the circumstances, consider it advisable to approve of the recommendations of the Joint Committee. He would accordingly, propose that the recommendations of the Joint Committee be rejected.

This proposition being seconded by Mr: J.H.Webster, was put to the meeting and carried nem con.

(Sd) L.T.Harris

President.

Copy

Secretary.

Sl no 72

Dno 20

The President City
Mc Commission
Bangalore

Lr No 2010 dt 4/8/07
L.T. 194-94

Ref one
R.L. 169

Has the honour to forward herewith for information copies of ~~the~~ letter no 1120 dt the 12th June 1907 & of its Enclosure from the President of the Station Municipality to the First Assistant to the Resident in Mysore relating to the resolution of the Joint Committee convened with a view to ~~discuss~~ consider the question of exempting dutiable articles purchased for bona fide home consumption and introduced from one Municipal limits into another ~~and~~

&

X1442 52

1898-99.

Sl no 73

3495
12-9-01.

From

THE PRESIDENT,
Bangalore City Municipality.

To

THE SECRETARY TO THE
GOVERNMENT OF MYSORE,
General and Revenue Departments,
BANGALORE.

Dated 5th September 1901.

Despatched 9. September 1901

Received

General No. 73
No. 1

Enclosure No. 2

Secretary's Docket No 2010 C.F. 194-94 dy the 1st August 01

Submitting the views of the Board on the question of exempting from payment of duty articles purchased for home Consumption.

Draft a letter to the Residency on the lines of the draft sent early.
18/11/1901

A.S.Ch
Drafted 13/11/01
letter 13/11 to the Resy
Draft submitted for approval.
15/11/1901

To the 3rd Commissioner.

15/11/01
13057.

S 2
12 9 n
×

A.S.Char
Asst
14.9.01

Urgent
Submitted Cowie file obtained from Deputy Commissioner's Secretary.
Sd 30/9/1901.
Sd 30/7/01

OFFICE OF THE MUNICIPAL COMMISSION,
City Bangalore, 5th September 1901

No. 9

2

From

The President, Municipal Commission,
Bangalore City.

To The Secretary to the
Government of Mysore
General & Revenue Departts
Bangalore

Sir,

With reference to your docket
No. 2010/194-94 dated the 1st August 1901
I have the honor to forward —
herewith the resolutions of the
30th May 1901 Board re the reciprocity that
24th June 1901 should exist between the City
30th Augt 1901 and Cantonment in the matter
of Carrying articles liable to
Octroi duties. The joint Committee
appointed by the two Municipal
Boards met in the Mayo Hall
on the 25 of May and resolved
upon exempting articles within
the

the undermentioned limits Carried for bona fide Consumption.

Tobacco-quantities of 1 lb & under
Betel leaf - 100.
Cocoanuts - green and dry - 10.
Chaff, Oats and Bran, one bag each.
Sugar - 2 viss
Piece goods - for bona fide house Consumption.

The question was discussed at great length by the Joint Committee and the resolution was adopted unanimously. The City Board afterwards met on the 30th of May 1901 and passed a Resolution adopting the recommendation of the Joint Committee. Strangely enough the Cantonment Board which met on the same date passed a resolution rejecting the recommendations of the Joint

Committee. The President of the Cantonment Board has sent a Copy of the Proceedings of the Commissioners (which is herewith forwarded). A perusal of the same will clearly show that they were guided by the opinion of Mr. Hinde. The reason given for rejecting the recommendations of the Joint Committee was that the Revenues would seriously be affected by taking a cart-load of Tobacco in 1 ~~lb~~ packets. It is somewhat extraordinary to urge this as a reason seeing that the exemption has been in force for the last 30 years. Notification No. 341 dated 2nd February 1871 contains the rules to be in force in the Cantonment and Town of Bangalore.

Gazette notification is not enclosed - copy obtained and filed

Para 13 of the said Notification states as follows:—

Any person found in possession of a larger quantity of excisable articles than is shewn below and for which no duty shall have been paid or pass held shall be liable to the penalties prescribed in para 10. Tobacco in any shape 1 lbs, betel nut one seer, betel leaf 100."

It is true that in Cantonments the Octroi duties were for a time entirely abolished. This was only for a period of 2 or 3 years during the 30 years that they have been in force. But for this wholesome exemption it would become practically impossible for a gentleman in the habit of smoking

-to carry cigars in his pocket,
and for native gentlemen —
and others to carry betel wrapped
with them unless the entire
habits of smokers and betel
leaf users are changed.

Under these circumstances
I request you will be good
enough to move the Hon'ble
the British Resident to bring
about a reconsideration by
the Cantonment Board of the
recommendations of the
Joint Committee.

I have the honor to be
Sir
Your most obt. Servant

President

M.G.

Extract from the Proceedings of the Board of 30th May 1901.

Additional Proposition

Report of the joint Committee of the Bangalore Civil & Military Station and the City Municipalities on the question exempting from Octroi duty articles brought at either of those places for bona fide home Consumption and taken to the City or the Civil & Military Station.

Resolved that the Sub-Committee's recommendation be adopted & submitted to Government for sanction.

Sd/ D Ranga Rao
Chairman

Extract from the Proceedings of the Board of 27th June 1901.

× × ×

10 Read letter No 989 of the 31st May 190
from the President of the Munic

1902 Letter F A Rose

Confl No 14 -
Mysore 1894-96
To

P.R. 1020

No 11073 & 4/6/1902
C.R. 194-96

C. L. S. Russell Esqr. C.S.
First Asstt to the Hon'ble
the Resident in Mysore

Sir,

With reference to your memo no. 3137 dated the 29th June 1901 forwarding for information, ~~of the Dewan~~ a copy of ~~the~~ letter no. 1128 of the 12th June from the President of the Station Municipal Commission on the question of exempting from taxation dutiable articles purchased for bona fide house consumption and introduced from one Municipal limit into another, I am directed to forward herewith Copies of the City Municipal President's letter no. 73 dated the 5th September 1901 explaining the views of the ~~City~~

Submitted for orders
Submitted to Dewan
Mysore 23/11
23/11

Noted to the Dewan
23/11/01

D 2803
23-12-01.

Draft approved by the Dewan.
30 12 01

Urgent

Municipal Commissioners
on the subject and extracts
from the Proceedings of the
Board in connection therewith.
I am ~~and~~ to observe that, ~~for the~~
there ~~is~~ seems to be great force in the
City President's argument and
~~I am therefore~~ to request
that you will be so good
as to move the Worible the
President to bring about
a reconsideration by the
Station Municipal Com-
missioners of the re-
commendations of the joint
Committee concerning the
proposed exemption

I have &c

Secty
7/1/902

30.X11.01

G.B.
14/11/901

W 3/1/02
org

74. No. 11073 of 4-1-1902 to the J. A. Rose
L.7196-94

Forwards copy of his above and requests
him to move the C+M Staff to reconsider the
question

Rept and S of C
D. Graeme